

Effective 1 October 2001

Property Accountability
Supply
State Property Accountability

FOR THE GOVERNOR:

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OFFICIAL:



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History. This regulation supercedes previously obsolete CAL ARNG Regulation 735-10, CA ANG 67-2, Property Accountability, Supply, State Property Accounting, dated 18 June 1985 and CA ARNG Regulation 735-3, Property Accountability, State Property dated 24 April 1979.

Summary. This regulation establishes basic policies and procedures for accounting for State of California property. It sets the requirements for formal property accounting within the State Military Department. It also defines accountability and responsibility, identifies categories of property and accounting procedures to be used and provides disposition instructions for lost, damaged and destroyed State property.

Applicability. This regulation applies to the Military Department as described in Section 51 of the Military and Veterans Code. It applies to the Office of the Adjutant General, The California National Guard, the State Military Reserve, the California Cadet Corps, and Naval Militia. This regulation is also applicable to programs such as Youth Programs when such programs are authorized by the State Legislature or directed by the Governor.

Proponent and exception authority. The proponent and exception authority for this regulation is the Office of the Adjutant General (OTAG), Director of Logistics. Supplements to this regulation are prohibited without prior written approval from the Director of Logistics.

Interim changes. Interim changes to this regulation are not effective unless authenticated by the Director of Logistics. Authenticated changes shall be published, distributed and posted on the Logistics website by the Logistics Directorate at OTAG.

Suggested improvements. Users are invited to send comments and suggestions to this regulation in memorandum format, directly to Office of the Adjutant General, ATTN: CALG-D.

Distribution. Distribution of this regulation is M.

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Chapter 1

Introduction

1-1. Purpose

- a.* Provides basic policies and procedures in accounting for State of California property.
- b.* Sets the requirement for formal property accounting within the State of California.
- c.* Implements specific property accountability procedures.
- d.* Defines accountability and responsibility, identifies categories of property and accounting procedures to be used with each, and also identifies basic procedures for operating a property account.
- e.* Prescribes the accounting procedures to be used when State of California property is discovered lost, damaged or destroyed through cause including fair wear and tear. It also provides authorized methods to obtain relief from property responsibility and accountability; it also prescribes State policy on such losses and financial liability.

1-2. Responsibilities

- a.* The State Property Book Officer (PBO) shall ensure that all detailed property accounting policy and procedures developed for specific materiel or situations comply with this regulation.
- b.* The State PBO maintains the Military Department's centralized State Property Book system at the State Military Logistics Facility (SMLF), 2814 "B" Street, Sacramento, California 95816.
- c.* Commanders of major Army and Air commands authorized to develop specific commodity or command unique property accounting policies and procedures shall ensure that they comply with the basic policies and procedures prescribed by this regulation.
- d.* Commanders at all levels shall ensure compliance with all policies and procedures prescribed by this regulation that apply to their commands.
- e.* Area Coordinators shall assist with compliance and assist armory personnel and the State PBO with compliance of this regulation.

1-3. Request for Clarification

Send request for clarification through command channels to Director of Logistics, ATTN: CALG-D, Box 11, Office of the Adjutant General, 9800 Goethe Road, Sacramento, CA 95826. Clarifications request shall be FAX to (916) 442-0422.

Chapter 2

Property Accountability Requirements

2-1. Property Definition

Property refers to all assets used in State government operations.

2-2. General Requirements

- a.* Accountability is the obligation of a person to maintain appropriate property documentation such as: identification data, gains, losses, temporarily hand receipted, due-ins, due-outs, and balance on hand or in use.
- b.* All persons entrusted with government property are responsible for its proper use, care, custody, and safekeeping.
- c.* When a person assumes accountability for property at a remote location, records must be maintained to show the location of the property and persons charged with its care and safekeeping.
- d.* State property shall not be used for any private purpose, or by contractors except when authorized by the Director of Logistics or Director of Construction and Facilities Management.
- e.* State property shall not be sold, given as a gift, loaned, exchanged, or otherwise disposed of unless specifically authorized by law or regulation. Recovery of lost, damaged, or destroyed State property does not constitute a sale of State property. Title to such property remains with the State of California.
- f.* Giving or accepting an issue document, hand receipt, or other form of receipt to cover articles that are missing, or appear to be missing, is prohibited.
- g.* All excess property shall be reported to the SMLF, at 2814 B Street, Sacramento, CA 95816. A STD 152 shall be forwarded for disposition instructions. The exception is for reissueable furniture, and equipment, which may be brought to the State Military Logistics Facility for reissue.

2-3. Accounting for State Property

- a.* All property that is acquired by the State, from any source, whether paid for or not, must be accounted for as prescribed by this regulation. The accounting shall be continuous from the time of acquisition until the ultimate consumption or disposal of the property. Records shall be maintained as prescribed by the custodian of the property.
- b.* Property is categorized for financial accounting and reporting purposes as real property or personal property. Real property consists of land and structures. Structures include personal property that is permanently fixed to the structure. Personal property consists of capital equipment, registered property, controlled property and other nonexpendable supplies.
- c.* All State personal property acquired in any manner, including contractor-acquired property, shall

be processed through and accounted for on State property records before issuance.

d. All State personal property, except for real property, shall be classified for accountability purposes as either expendable or nonexpendable. The physical characteristics, cost, and the anticipated use are the main factors in classifying items.

e. State personal property equaling or exceeding \$300.00 acquisition cost is considered as registered property. All registered property shall be entered in the Primary hand receipt holder's register and the State property book.

(1) Registered or nonexpendable property shall require formal property book accounting at a centralized facility such as the State PBO at the Army Camps, Joint Forces Training Base (JFTB), and Air Guard Facilities.

(2) Expendable items accountability ceases upon issuance to the end-user of the item. Expendable items require no formal accounting after issuance to the user. Managers at all levels must establish controls to preclude waste, abuse, and pilferage.

(3) Controlled assets are those items costing less than \$300.

(4) Capitalized assets are State acquired personal property with a cost of \$5,000 or more.

f. Accountable Officers shall immediately establish accountability for any property not previously accounted for upon discovery.

2-4. Centralized accounting

a. The State PBO shall manage accountability for all Military Department personal property. Camps, JFTB, ANG facilities, and the State Military Reserve (SMR) shall maintain a property register for their property. CA ARNG units Directorates and Programs are required to maintain an inventory listing of all State property on hand.

b. As a minimum the following items shall be recorded for each item:

- (1) Description of the item.
- (2) Acquisition cost or price of the item.
- (3) Date acquired new.
- (4) Organization, unit, installation, Directorate, or Program maintaining control of the property.
- (5) Hand receipt holder of the property or location of the property.
- (6) Serial Number.
- (7) State of California, Military Department's control number, formerly known as the CAG number.

2-5. Inventory of property

A complete physical inventory of all nonexpendable property in use, in storage, or awaiting disposition

shall be made and reconciled with accounting records at least once every three years. The inventory will be conducted by the State Property hand receipt holder and audited by the State PBO. The State PBO or staff can assist or conduct inventories of hand receipted property.

2-6. Responsibility

Responsibility is the obligation of an individual to ensure that State property entrusted to his/her possession, command, or supervision is properly used and cared for, and that proper custody and safekeeping are provided.

a. Command responsibility is the obligation of the commander to ensure that all State property within the command is properly used and cared for, and that proper custody and safekeeping are provided. Command responsibility is an inherent aspect of command and cannot be delegated. It is evidenced by assignment to a command position at any level. Commanders may be held financially liable for value of losses of property attributable to negligence or misconduct.

b. Supervisory responsibility is the obligation of a supervisor to ensure that all State property issued to or used by subordinates, is properly used and care for, and that proper custody and safekeeping are provided. Supervisory responsibility is inherent in all supervisory positions. It is not contingent upon signed receipts or responsibility statements and cannot be delegated. It arises because of assignment to a specific position. This person may be held financially liable for the full value of losses of such property attributable to negligence or misconduct.

c. Direct responsibility is the obligation of a person to ensure that all State property, for which he or she has received, is properly used and cared for, and that proper custody, and safekeeping are provided. Direct responsibility results from appointment as an Accountable Officer or receipt of formal written delegation or acceptance of the property on hand receipt from another Accountable Officer. Commanders or Directors shall determine and assign in writing the individual(s) who shall have direct responsibility for property.

d. Personal Responsibility is the obligation of a person to ensure that all State property, for which he or she has received, is properly used and care for, and that proper custody and safekeeping are provided. Personal responsibility results from assignment as an individual working for the person directly responsible for the Property. The individual who has been entrusted with personal responsibility usually is verbally allowed to use State property. This person is

financially liable for the full value of losses of such property attributable to personal negligence or misconduct.

2-7. State Property Accountable Officer

State Property Accountable Officers are the formal property managers and record keepers for the Military Department, Camps and Air Guard bases and National Guard Programs. All State Property Accountable Officers (SPAO) shall be appointed in writing. The State Survey Board (see paragraph. 9-1) shall make all such appointments with the exception of the State PBO, which shall be made by the State Personnel Officer by permanent appointment orders as the Chief of State Logistics or State PBO. Hand receipt holders at armories, directorates and Area Coordinators are not SPAOs.

a. SPAO shall not normally be assigned duties that shall remove or separate them from their property account for an extended period of time. In the event an Accountable Officer is assigned duties that shall separate him or her from SPAO duties for a period of 30 calendar days or longer, an interim or replacement SPAO shall be appointed. The Commander or supervisor must notify the State Survey Board or the State PBO immediately if a vacancy occurs. Failure to make this notification shall result in both individuals becoming equally responsible for the SPAO property.

b. Accountable Officer may be—

(1) State Employee, State Active Duty, or State Civil Servants.

(2) Full-time member of the CA National Guard, either AGR or technician.

c. Accountable Officer shall maintain computerized control measures or other formal measures for all registered property (see paragraph 5-3.) The Accountable Officer shall informally account for controlled items, those items costing less than \$300 (see paragraph 5-2.) The following fields shall be maintained for all property entering the system for accountability:

- (1) Item/Description
- (2) Make
- (3) Model
- (4) Serial number
- (5) CAG number
- (6) Purchase Price
- (7) Date of Acquisition
- (8) Received from
- (9) H/R holder
- (10) Date of survey or turn-in

2-8. Primary Hand Receipt Holder

a. The Primary Hand Receipt Holder (PHRH) is the custodian for State Property. The PHRH has a lesser role than that of the SPAO due to the lesser amount of property maintained.

b. The senior commander within each armory shall appoint a PHRH to account, maintain and control all State property at his or her armory. The commander or director shall formally appoint the PHRH in writing.

c. The PHRH shall inventory all State Property every three years and reconcile property with the State PBO as directed by the State PBO.

Chapter 3

Real Property

a. Real property consists of land and improvements to land, buildings and facilities, including improvements and additions and utilities systems. It includes equipment permanently affixed and built into the facility as an integral part of the facility (such as a water heater), but not movable equipment (such as a window air conditioner, wall clock, or fire extinguishers).

Examples of real property are:

- (1) Buildings
- (2) Land
- (3) Water heater, installed
- (4) HVAC units, installed
- (5) Replacement door, installed
- (6) Water cooler, installed

b. Real Property Accountable Officer shall be appointed, in writing by the Director of Construction and Facilities Management at each installation and one for all the armories to maintain accountable records for real property belonging to the installation or activity.

c. Real Property records

(1) General basic property records or automated equivalent shall be prepared for each item of real property. The records shall be maintained to show both the quantity and dollar value of the on-hand.

(2) The Facilities Management Officer (FMO) shall maintain the financial control accounts in the installation general ledger. The Real Property Accountable Officer shall provide summary or detail posting documents to the FMO. As a minimum, the ledger accounts shall include land, buildings, added equipment, and utility distribution systems.

d. Inventory. Real property must be physically inventoried at least once every three years. The inventory list must be reconciled with the accounting records.

e. Valuation. Real property shall be recorded at acquisition cost. When the costs are not known, local engineer personnel shall estimate costs. The value of real property shall not be depreciated.

Chapter 4

Personal Property

4-1. General Accounting

a. This section provides basic policy for accounting and reporting of capitalized assets and other non-expendable property in use. Formal accounting and reporting of consumable supplies are not required after issuance to the user level.

b. Accounting for property. Both registered and controlled items shall be accounted for by the using organization unless specifically exempt by memorandum by the Director of Logistics.

c. Reporting. Commanders or Directors are responsible for notifying the State PBO in the event of a change of personnel who are accountable for State property. The incoming hand receipt holder shall update the property records within 90 days of being assigned as the Accountable Officer for the organization's property.

4-2. Valuation

a. Recorded values of capitalized equipment shall show the investment in the equipment and provide a way to evaluate maintenance costs. When a capitalized asset is received the price is recorded in the property account ledger.

b. Non-capitalized assets, formerly known as a controlled item shall show the investment and record the tracking the same way capitalized assets are recorded.

c. The recorded value is not reduced for depreciation unless specifically directed.

d. Freight in and installation costs for property in use shall be not be added to the cost.

4-3. Capitalized Asset

A capitalized asset is a nonconsumable personal property, which possesses a capital nature and is classified as nonexpendable in the State Supply system. The following guidance applies to all types of capitalized assets:

- a. Has a normal useful life of at least one-year.
- b. Has a unit acquisition cost of at least \$5,000 (e.g., four identical assets which cost \$3,000 each for \$12,000 total, would not meet the requirement).
- c. Is used to conduct State business.

4-4. Non-capitalized Asset

A non-capitalized asset is property that does not meet all three requirements of a capitalized asset. Acquisitions of non-capitalized property are simply

recorded in the property register and accounted for as a "controlled" item, or a "registered" item. Required record keeping, identifying, and tagging of such equipment is addressed later in this regulation. All equipment issued to an armory shall be classified as an accountable item unless it becomes fixed to the facility, making it real property.

Chapter 5

Property Classifications

All State personal property is classified for property accountability purposes as expendable, controlled, or registered property.

5-1. Expendable Property

a. Expendable property is property that is consumed in use, or loses its identity in use within one year. It also includes all property with a unit price of less than \$50.00 and has a useful life of less than two years. The following classes or types of property shall be classified as expendable:

(1) Supplies consumed in maintenance and upkeep of the public service, examples are oil, paint, fuel and cleaning/preserving materials

(2) Supplies that lose their identity when used to repair or complete other items. Examples are assemblies, repair parts, floppy drive, internal CD drive spare tire, and accessories.

(3) Supplies consumed by State activity in manufacturing, testing, sampling or for experimental purposes, also included are audiovisual products, training devices, training aids, and displays when these supplies shall be consumed or rendered unserviceable for purposes originally intended.

(4) Office supplies and equipment (such as paper, stapler and hole punch) with a unit price of less than \$50.

(5) Subsistence items.

(6) Special tooling, jigs and templates provided costing less than \$50.

b. Accounting for expendable property.

(1) Accounting for expendable property before it is issued to the user is the same as accounting for controlled property.

(2) Expendable property is considered for accounting purposes to be consumed upon issue; consequently, no formal accounting of expendable property is required after it is issued to the user.

(3) Some items, although classified as expendable are of such a nature as to require additional supply and issue controls. Such controls, when needed shall be prescribed by the owner of the property.

5-2. Controlled Asset

Property that cost less than \$300.00 but more than \$50.00, does not lose its identity in less than a year, and has a useful life of greater than two years, is considered a controlled asset. Controlled assets are accounted for at the Unit, Directorate, and Program level.

5-3. Registered Asset

Property that cost more than \$300.00 shall be formally accounted by the Unit, Directorate, and Program. They shall be reported to the State PBO. The primary hand receipt holder may include items valued less than \$300.00 as a registered item if he or she determines additional control measures are necessary to account for the property.

5-4. Unaccountable Property

Property that shall not be accounted for by the State of California on the State property book or other State registers.

- a. Federal Property (MTOE, & TDA property).
- b. Personally owned property (i.e. radio, pictures, coat).
- c. Expendables (paper, pens, ink cartridge, light bulb).

5-5. Personal Property

a. When the acquisition cost of an item exceeds \$5,000, that item becomes a capitalized asset. Capitalized assets are the responsibility of the State PBO to manage and report to the State Controller's Office at OTAG. The following are examples of these items, so long as the Military Department's acquisition cost for each is above \$5,000.

- (1) Vehicles
- (2) Certain computers
- (3) Electric pipe threaders
- (4) Projection TVs
- (5) PBX phone systems (removable)
- (6) Printer plotters
- (7) Tool kit fiber connects

b. Non-capitalized assets are accountable items within the Military Department. Both controlled and registered items shall be accounted for. The following are examples of these items, so long as the Military Department's acquisition cost for each item is less than \$5,000.

- (1) Lawn mowers
- (2) Edgers
- (3) New chairs
- (4) Most computers

- (5) Window mounted Air conditioners
- (6) Refrigerators *
- (7) Stoves *
- (8) Hand tools
- (9) Garden equipment
- (10) Desks
- (11) Orthopedic/therapeutic chairs
- (12) Phone systems, switches, and HUBs *

* Once installed in an armory or other Military Department building, the property is considered real property and formal accountability ends at that point, unless otherwise directed by the Director of Information Management or Director of Construction and Facilities Management.

Chapter 6 Property Accountability

6-1. Hand Receipt.

a. The Commander or Director having command responsibility appoints primary hand receipt holders (PHRH).

b. Hand receipts are required whenever controlled or registered assets are issued. The hand receipt lists the property that has been issued. The signature of a person on a hand receipt establishes direct responsibility.

c. Use CA NG Form 735-5-1, appendix B, to record the issue of property book items and to record expendable items transfer. Expendable item transfer usually occurs from the State Military Logistics Facility, Primary Hand receipt holder or from an Area Coordinator to the user.

d. The issuer retains the original hand receipt; the first copy is given to the recipient of the property.

e. For permanent transfer of property, a copy of the hand receipt shall be provided to the State Military Logistics Facility, ATTN: State PBO.

f. Hand receipts shall be updated every year as a minimum and immediately after the tri-annual inventory.

6-2. Reporting Property Acquisitions

a. Newly acquired property that falls under the category of a registered asset must be reported to the State PBO for recording in the property book and coordination of the placement of an identification tag on the property.

b. Credit card purchases. For all nonexpendable purchases over \$300.00, State credit card holders shall include a copy of the Accountable Equipment Purchase Using the Cal-Card, (CA NG Form 735-5-4), appendix E, with their monthly reconciliation of the credit card packet. Expendable items do not need to

be included on the 735-5-4. The credit cardholder shall annotate in red on the monthly Cal-Card Purchase Record "expendable". This will indicate to the Accounting Branch that a 735-5-4 is not required. CAJS-SC-PC-PR shall consolidate the 735-5-4s and forward them to the State PBO on a monthly basis.

c. Purchase orders. State Comptroller's Office shall provide the State PBO a copy of purchase orders greater than \$300.00. Expendable items are exempt for this requirement, see paragraph 5-1. The State PBO shall establish accountability of the items purchased and provide a tag for the property IAW paragraph 7.

d. Area Coordinators shall order or approve all acquisitions for California Army National Guard armories.

6-3. Stock Received Report

Upon receipt of property valued over \$300.00, a photocopy of the Stock Received Report, (STD Form 106), must be forwarded to the State PBO in Sacramento. The original continues to go to State Accounting and the carbon copy shall remain with the receiver's records. This process is to ensure that the property is picked up on the State Property Book.

6-4. Replacement in Kind

Property that is given to the State, in exchange for property that has been lost, stolen, or abused, becomes the property of the State of California, Military Department. The State PBO shall be notified and the new property shall be immediately tagged and accounted for. The individual replacing the property shall be relieved from accountability of the property being replaced.

6-5. Donated Property to the State

a. Acceptance of personal property donated to the State must be approved by the State Department of Finance; thus administrative action will be processed through the State PBO and State Comptroller's Office at OTAG. All property accountability requirements mentioned in this regulation will apply to donated property.

b. The State will not accept property that will cause the State an unacceptable amount of expense to operate, maintain, repair or dispose of the potentially donated property.

6-6. Inventory

a. Each directorate, organization, program, training base, and logistics facility shall conduct an inventory once every three years. The State PBO shall initiate

these inventories by sending hand receipt holder the current inventory listing.

b. Inventory counting, cataloging and reporting is the responsibility of the organization holding the equipment.

c. Only the Director of Logistics may order a spot inventory or Command directed inventory of a specific organization, Directorate, etc.. The State PBO and or the State Property Technician may assist with the inventory. The responsibility to conduct the inventory resides with the organization directed to produce the inventory.

Chapter 7

Tagging Property

a. The purpose of tagging assets is to designate the asset as belonging to the State of California. Tags shall be placed so they are in plain sight and easy to read. To the extent possible, all property shall be placed on the assets' front, left-hand corner. The identification number shall not be changed when property is moved within the Military Department.

b. All registered and controlled property shall be tagged after acquisition. This includes property that does not meet all State capitalized asset requirements (see paragraph 4-4).

c. Tags may be obtained from CALG-D at (916) 442-0421 or FAX (916) 442-0422. The State Military Logistics Facility controls all tags. Local procurement of tags is not authorized.

d. Tags shall be manufactured from thin gauge metal, plastic, or other materials, which are attached by use of a strong adhesive. These tags are for general-purpose use and shall be used whenever practical. All tags shall be 1 1/2" x 3/4" in dimension.

(1) Controlled tags shall be placed on items that cost less than \$300.



(2) Serial numbered tags, as illustrated below, shall be placed on all equipment with an acquisition cost greater than \$300. These tags are commonly referred to as California Guard Numbers or "CAG" Numbers. The State PBO issues CAG numbers from the SMLF in Sacramento to the PHRHs for placement on the property.

State of California
Military Department
8972045

e. PHRHs shall request and place tags on the property. Area Coordinators are responsible to tag all armory property.

f. Licensed vehicles shall not have a CAG tag placed on them. The Vehicle Identification Number (VIN) shall be used as the CAG number.

Chapter 8

Relief from Accountability

8-1. Property Turn-in

a. Motor vehicles consist of cars, trucks, forklifts, trailers, motorcycles, boats, riding lawn mowers, tractors, etc. The following procedures shall be used when disposing of a motor vehicle asset.

(1) Complete the STD 152, Property Survey Report, Appendix A.

(2) Call the State vehicle inspector and request he or she prepares an Office of Fleet Administration form 6 (OFA 6) for the vehicle.

(3) Forward the STD 152, and OFA 6 to the State PBO.

(4) The Secretary of the Board/State PBO shall ensure completion of the STD 152 by the Survey Board. The vehicle asset manager in conjunction with the State PBO shall then forward the paper work to Department of General Services, Fleet Administration (DGS, FA) to approve disposal of the asset.

(5) The State PBO shall instruct the hand receipt holder how to dispose the asset. Disposal instructions include, but not limited to: bringing the vehicle to DGS, FA, in Davis California, trade-in, disposing it in a recycling plant, or placing the item in the dumpster.

b. Furniture turn-in procedures are as follows.

(1) The State PBO shall be contacted for disposition instructions. If the furniture is reissuable or economically repairable, it shall be delivered to the SMLF or other coordinated location as determined by the State PBO. If the furniture is not reusable or economically repairable, the owner of the furniture shall be instructed where to bring the furniture for disposal.

(2) Furniture that is turned in to the State Military Logistics Facility shall not require any documentation. Logistics personnel shall provide a receipt document to the relinquishing entity.

c. The user of expendable property may unilaterally dispose the property. The property must be disposed of IAW Federal, State, and local environmental laws.

d. Other nonexpendable (controlled or CAG numbered) items shall be brought to the SMLF, coordinated for pick-up by the State PBO, reissue or properly disposed of. A STD 152 or hand receipt, shall accompany the equipment turned-in.

8-2. Property Transfer

Intra-organizational transfers of equipment shall be coordinated and accounted for within the organization exchanging property. Inter-organization transfers of property shall be coordinated through the Property State PBO at the SMLF in Sacramento. The State PBO shall relieve the losing organization from accountability responsibility for the equipment being transferred and visa versa. State Military Department property shall not be issued to any organization outside of the Military Department without authorization by the State PBO or Director of Logistics.

8-3. Property Disposal

Controlled or registered property shall not be disposed of or thrown away without the permission of the State PBO or State Property Technician. A State Survey shall be completed for all registered property, in accordance with chapter 9.

Chapter 9

State Survey

9-1. Survey Board

a. The Survey Board is an impartial decision body for the disposition of State property.

b. The Board shall consist of California National Guard Officers. The Director of Logistics shall appoint a minimum of three officers to the Board.

c. Each Board member must be a State Employee, either on State Active Duty or State Civil Service.

d. The Secretary of the Board shall be the State PBO. The State PBO shall not be a voting member of the Board.

e. A minimum of two Board members signatures is required for any Board action.

f. The term of the Board is three years or until relieved by appointment of a new Board.

9-2. Processing State Surveys

a. The primary hand receipt holder is responsible for initiating State surveys. For equipment issued to CAARNG units, the Area Coordinator or Installation Logistics Officer shall initiate the STD 152.

b. Completed STD 152, along with the items being surveyed, shall be sent to the State Military Logistics Facility for final disposition.

c. Army Camps, ANG facilities, and Area Coordinators shall consolidate property at their location. STD 152s shall be forwarded to the State PBO without the property. Final disposition shall be made by these organizations when the STD 152 is approved by Department of General Services.

d. Area Coordinators are responsible for collecting and or ensuring the disposal of property at ARNG units.

e. If the hand receipt holder is retaining surveyed equipment, final disposition shall not be made until the STD 152 is completed and returned to the hand receipt holder.

f. When authorized, hand receipt holders shall properly dispose of the property and indicate so on the STD 152 "Certificate of Disposition" block. The STD 152 shall then again be forwarded to the State PBO. The hand receipt holder shall retain a copy of the STD 152 for three years.

9-3. Relief from Responsibility of Lost, Damaged or Destroyed State Property

a. If the loss is due to fair wear and tear or due to circumstances other than negligence, the hand receipt holder's responsibility ends with approval of the STD 152. A copy of the completed STD 152 should be retained until an updated property inventory listing is received from the State PBO.

b. In the event that negligence is admitted and the guilty party desires to make restitution to the State, he or she may replace the equipment with an identical unit or replacement in kind.

9-4. Investigation of losses

a. If negligence is suspected, the Board shall initiate an investigation to determine if culpable negligence was involved in the loss. An independent investigator shall conduct the investigation and report the findings to the Secretary of the Board, who shall present the findings to the Board for final action.

b. The following adverse actions are available for losses due to culpable negligence:

- (1) Reprimand
- (2) Cash payment
- (3) Payroll deduction
- (4) Leave without pay

Chapter 10

Transfer of Accounts

a. Commanders and Directors are responsible to ensure that the primary hand receipt holders are assigned to their organizations. Transfer of a primary hand receipt holder shall generate an automatic property inventory of all State property within that organization.

b. It is incumbent upon the Commander or Director to notify the State PBO of the change of hand receipt holder(s).

Chapter 11

Reporting Requirements

11-1. State of California Property Survey Report, STD Form 152

a. Relief from accountability for lost, stolen, destroyed, and unusable or trade-in of State property is obtained by listing these items on a STD 152, Appendix A, and forwarding the form to the State PBO.

b. The form is self-explanatory. It should be completed to the initiator's best ability with the information available. The top block shall be completed with the initiators information.

c. Submit the report directly to the State PBO; retain a copy for your records.

11-2. Hand Receipt of State Supplies or Equipment, CA NG Form 735-5-1

a. In order to track and account for State supplies and equipment within and outside the organization the CA NG Form 735-5-1, Appendix B shall be used to document the movement of property and supplies.

b. Hand receipts shall be updated annually.

11-3. Controlled Equipment Administrative Adjustment, CA NG Form 735-5-2

a. To control locally managed property, the CA NG Form 735-5-5, Appendix C, can be used to relieve responsibility for State property under the \$300.00 threshold.

b. The CA NG Form 735-5-2 shall be used in the same manner as the STD 152 is used. DGS approval is not required for the CA NG Form 735-5-2.

11-4. State Property Inventory Listing, CA NG Form 735-5-3

a. This form, as provided in appendix D, shall be used to conduct inventories of State property.

b. A copy of the form shall be retained by the unit and a signed copy shall be sent to the State PBO upon completion of the inventory.

11-5. Accountable Equipment Purchase Using the Cal-Card, CA NG Form 735-5-4

a. This form as provided in Appendix E shall be submitted with the Cal-Card monthly reconciliation. The purpose of the form is to capture all purchases over \$300.00 for accountability purposes. Expendable items are not to be listed on this form. Annotate in red ink on the Cal-Card Monthly Purchase Record "expendable."

b. State Comptroller's Office designee shall ensure that a CA NG Form 735-3-4 is included with the monthly Cal-Card purchases for all items over \$300.00. The forms shall be consolidated on a

monthly basis and forwarded to the State PBO at the SMLF.

c. State Comptroller's office designee will consolidate and forward a copy of all purchase orders over \$300.00 to the State PBO on a monthly basis.

d. State PBO on a monthly basis shall enter all newly acquired property in the State property book.

e. The State PBO shall mail the form back to the organization's primary hand receipt holder with the tags for the purchased property.

11-6. Stock Received Report, STD Form 106

a. In order to properly account for purchase orders received from vendors a Stock Received Report, STD 106, appendix F, must be completed and forwarded to the State Comptroller's Office. This form is used to verify receipt of the property and to initiate payment to the vendor.

b. The STD 106 shall be completed and forwarded to the State Comptroller's office immediately upon receipt supplies and equipment when a purchase order is used.

c. In the Remarks column of the STD 106, the receiver of the property shall enter any serial number(s) of the item(s) received.

d. The Comptroller's Office shall forward a copy of the STD 106 to the SPBO for entry of serial numbers into the property book.

PROPERTY SURVEY REPORT

STD.152 (REV. 92000)

Record as of disposition date (lost, stolen or destroyed property-- record as of the date such determination was made).

RETURN TO:

REPORTING DEPARTMENT/AGENCY	ATTENTION	DOCUMENT NUMBER
RETURN ADDRESS	IMS CODE	DATE
CITY	ZIP CODE	REPLACEMENTS: SEE PURCHASE ESTIMATE NUMBER

Authority is requested to dispose of the following State property:	FUND OWNED BY	CONTACT PERSON	TELEPHONE NUMBER	ATTACHED
--	---------------	----------------	------------------	----------

ITEM--DESCRIPTION, MODEL NUMBER,SERIAL NUMBER, ETC.	STATE IDENT. NO. (1)	DATE PURCHASED	ORIGINAL COST	LOCATION (CITY)	PRESENT CONDITION	DISP. CODE*	PRICE OFFERED (2)	PRICE RECEIVED (3)	RECEIPT NUMBER
1.									
2.									
3.									
4.									
5.									
6.									
7.									

(1) PROPERTY TAG NUMBER OR E NUMBER FOR VEHICLE (2) DO NOT OBTAIN BIDS ON TRADE-INS. ESTIMATE PRICE OFFERED (3) AMOUNT ALLOWED IF TRADED OR SOLD

*DISPOSITION CODE 1. TRADE-IN 2. SALE (INCLUDING JUNK SALE) 3. JUNK VALUELESS 4. LOST** 5. STOLEN** 6. DESTROYED (AS BY FIRE,ETC.)** 7. TO BE SALVAGED 8. PROPERTY REUTILIZATION--GENERAL SERVICES, SURPLUS PROPERTY **IF LOST, STOLEN OR DESTROYED, REFER TO SAM SECTION 8643 FOR INSTRUCTIONS.	EXPLANTAION--REASON FOR PROPOSED DISPOSITION OF EACH ITEM
--	---

DEPARTMENT OF GENERAL SERVICES REVIEW NOT REQUIRED

APPROVED BY PROPERTY SURVEY BOARD		CERTIFICATION OF DISPOSITION	REVIEWED BY DEPT. OF GENERAL SERVICES
(A minimum of two signatures is required) The above statements regarding state property are true and correct;culpable negligence (check appropriate box) <input type="checkbox"/> was <input type="checkbox"/> was not involved in loss, theft, or damage: the disposition proposed is best for the public intrest.		The above described property was disposed of as follows: (specify if no consideration was received) MANNER OF DISPOSAL	FOR DGS REVIEW,SEND TO: DEPARTMENT OF GENERAL SERVICES STATE AGENCY FOR SURPLUS PROPERTY NORTH 1700 National Drive Sacramento, CA. 95834 SOUTH 701 Burning Tree Road Fullerton, Ca. 92633 FOR DISPOSITION OF VEHICLES AND MOBILE EQUIPMENT, SEND TO: Department of General Services Office of Fleet Administration 802 Q Street Sacramento, CA 95814
SIGNATURE	DATE SIGNED	DISPOSAL DATE	
1			
2		SIGNATURE (Officer Supervising Disposal of Property)	SIGNATURE
3		TITLE	DATE SIGNED

(DO NOT USE HALF SHEETS OR STAPLES)

STATE OF CALIFORNIA MILITARY DEPARTMENT
HAND RECEIPT OF STATE SUPPLIES OR EQUIPMENT

From: _____ Received by: _____

(Unit designation)

Address: _____ City: _____

ITEM NO.	STOCK/SLAM NUMBER	ITEM DESCRIPTION	CAG or LICENSE NUMBER	ACCOUNT-ABILITY (Expendable Accountable)	QUANTITY DESIRED	QUANTITY RECEIVED or on HAND
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		
				E A		

Approved for Military Department	Issuing Installation	Quantities shown above have been received
	(Signature)	(Signature of Individual Receiving the Property)
(Title)	(Printed name)	(Printed name)
	(Date)	(Date Received)

CONTROLLED EQUIPMENT ADMINISTRATIVE ADJUSTMENT for equipment less than \$300	REPORTING ORGANIZATION				ATTENTION			DATE																																																		
	RETURN ADDRESS					IMS CODE		Official use only																																																		
	CITY					ZIP CODE																																																				
	TELEPHONE NUMBER					FAX NUMBER																																																				
Authority is drop from accountability the following State property:																																																										
ITEM--DESCRIPTION, MODEL NUMBER,SERIAL NUMBER, ETC.	STATE IDENT. NO. (1)	DATE PURCHASED	ORIGINAL COST	PRESENT CONDITION	LOST	STOLEN	DESTROYD	UNSERVICE- ABLE	OTHER																																																	
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State Property Inventory Listing

Organization: _____		City : _____		Inventory Date: _____						
Phone Number: _____		POC: _____		Sheet _____ of _____ Sheets						
	Item/Description	Make	Model	Serial number	CAG number	QTY	Purchase Price	Date of Acquisition	Received from	Issued to
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										

Appendix D
State Property Inventory Listing

ACCOUNTABLE EQUIPMENT PURCHASED USING THE CAL-CARD

ORGANIZATION/PROGRAM
CARDHOLDER NAME: (PRINTED)
PHONE NUMBER () -

	DATE PURCHASED	DESCRIPTION OF ITEM PURCHASED	MAKE	MODEL	SERIAL NUMBER	CAG NUMBER	PURCHASE PRICE	ISSUED TO
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

CARD HOLDER SIGNATURE:

APPROVING OFFICIAL SIGNATURE:

Accountable Equipment Purchased Using the CAL-CARD

Appendix E

Appendix F STOCK RECEIVED REPORT

The following articles were received from

 Date
 Received -----

Partial	Complete

Sub-Purchase
 Order or
 Purchase
 Order No. -----
 Purchase
 Estimate No. -----

Line No.	Description	Remarks	Quantity	Price	Amount	<input checked="" type="checkbox"/>
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						

Certification of Receiving Officer: I Hereby Certify, That I have carefully weighed or counted the above articles
 received by me today; that they were in good order except as otherwise noted in column "Remarks."